



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF TAYLOR - WATER UTILITY

Principal Office: 420 2ND STREET
TAYLOR, WI 54659-0130

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF TAYLOR - WATER UTILITY**Utility Address:** 420 2ND STREET
TAYLOR, WI 54659-0130**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS ANITA BECK**Title:** VILLAGE CLERK**Office Address:**420 2ND STREET
P.O. BOX 130
TAYLOR, WI 54659**Telephone:** (715) 662 - 3404**Fax Number:** (715) 662 - 2034**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** CLIFTON GUNDERSON LLP435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debra welch @cliftoncpa.com

President, chairman, or head of utility commission/board or committee:

Name: TOM GONYO**Title:** VILLAGE PRESIDENT**Office Address:**W541 3RD STREET
TAYLOR, WI 54659**Telephone:** (715) 662 - 4797**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:** CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** cliftoncpa.com**Date of most recent audit report:** 2/19/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HULETT**Title:** WATER OPERATOR**Office Address:**

P.O. BOX 123

TAYLOR, WI 54659

Telephone: (715) 662 - 3395**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR DARYL BOE, TRUSTEE

MR JEFF GEARING, TRUSTEE

MRS KIM GONYO, TRUSTEE

MR TOM GONYO, PRESIDENT

MR BRUCE HUSEBOE, TRUSTEE

MR TIM ROSE, TRUSTEE

MR STEVE ROSETH, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	72,149	71,010	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,113	28,425	2
Depreciation Expense (403)	20,630	20,039	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,812	22,983	5
Total Operating Expenses	72,555	71,447	
Net Operating Income	(406)	(437)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(406)	(437)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,438	513	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,438	513	
Total Income	4,032	76	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,032	76	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	1,058	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	1,058	
Net Income	4,032	(982)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,337	17,223	19
Balance Transferred from Income (433)	4,032	(982)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	2,904	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	17,369	13,337	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM TEMPORARY INVESTMENTS	2,350	4
FROM ADVANCE TO TIF DISTRICT	2,088	5
Total (Acct. 419):	4,438	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	72,149	0	0	0	72,149	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	72,149	0	0	0	72,149	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,041,739	1,034,584	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	268,591	247,931	2
Net Utility Plant	773,148	786,653	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	68,898	69,594	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	68,898	69,594	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,019	40,182	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,344	8,118	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,097	3,855	14
Materials and Supplies (150)	865	3,182	15
Prepayments (165)	551	581	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	84,876	55,918	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	926,922	912,165	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	207,381	207,381	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	17,369	13,337	23
Total Proprietary Capital	224,750	220,718	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,415	500	28
Payables to Municipality (233)	40,835	32,607	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	715	1,133	33
Total Current and Accrued Liabilities	44,965	34,240	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	657,207	657,207	38
Total Liabilities and Other Credits	926,922	912,165	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,041,739	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,041,739	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	268,591	0	0	0	9
Total Accumulated Provision	268,591	0	0	0	
Net Utility Plant	773,148	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	247,931				247,931	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,630				20,630	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	330				330	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,960	0	0	0	20,960	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	268,591	0	0	0	268,591	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.02%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	865	3,182	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	865	3,182	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	207,381	1
Changes during year (explain):		2
Balance end of year	207,381	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
JACKSON COUNTY BANK - LOAN 9005	12/09/1995	12/09/2005	6.25%		1
JACKSON COUNTY BANK - LOAN 9003	05/16/1984	05/16/2004	5.25%		2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,812	2
Charged electric department expense		3
Charged sewer department expense	103	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,915	
Taxes paid during year:		
County, state and local taxes	21,693	6
Social Security taxes	1,136	7
PSC Remainder Assessment	86	8
Other (explain):		
NONE		9
Total payments and other debits	22,915	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
JACKSON COUNTY BANK - LOAN 9003	0			0	3
JACKSON COUNTY BANK - LOAN 9005	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	657,207	0	0	0	0	657,207	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	657,207	0	0	0	0	657,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	644,579					644,579	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	68,898	1
Total (Acct. 123):	68,898	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,344	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,344	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER-ALLOCATED EXPENSES AND MISC	2,965	12
DUE FROM VILLAGE-TAX ROLL ITEMS AND MISC	3,132	13
Total (Acct. 145):	6,097	
Prepayments (165):		
PREPAID INSURANCE	551	14
Total (Acct. 165):	551	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER-COLLECTIONS ON ACCOUNTS	4,076	17
DUE TO VILLAGE-EXPENSES PD ON WATER'S BEHALF	12,223	18
DUE TO VILLAGE-LOANS PD OFF BY VILLAGE	24,536	19
Total (Acct. 233):	40,835	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,038,161	0	0	0	1,038,161	1
Materials and Supplies	2,023	0	0	0	2,023	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	258,261	0	0	0	258,261	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	657,207	0	0	0	657,207	6
Other (specify):					0	7
Average Net Rate Base	124,716	0	0	0	124,716	
Net Operating Income	(406)	0	0	0	(406)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.33%	N/A	N/A	N/A	-0.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	207,381	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,353	3
Other (Specify):		4
Total Average Proprietary Capital	222,734	
Net Income		
Net Income	4,032	5
Percent Return on Proprietary Capital	1.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INTEREST AND DIVIDEND (A/C 419) IS HIGHER THIS YEAR DUE TO RECEIPT OF INTEREST ON ADVANCE TO TIF DISTRICT DURING 2001 OF \$2088. IN ADDITION THE TEMPORARY INVESTED MONEY EARNED ABETTER RATE OF INTEREST IN THE FIRST HALF OF 2001.

Balance Sheet (Page F-05)

A/C 232 ACCOUNTS PAYABLE IS HIGHER AT 12/31/01 COMPARED TO 12/31/00 DUE TO A LARGE BILL THAT INCLUDES \$1799 OF CAPITALIZED ITEMS.

A/C 150 MATERIALS AND SUPPLIES IS LOWER AT 12/31/01 DUE TO THE FACT THAT AT 12/31/00 THIS ACCOUNT INCLUDED SOME HYDRANTS WHICH WERE INSTALLED DURING 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Peter Leege
Financial Specialist
Public Service Commission of Wisconsin
610 North Whitney Way
Madison WI 53707-7854

Dear Mr. Leege,

We have been requested to respond to your letter dated September 9, 2002, in relation to the 2001 Analytical review for the Village of Taylor Water Utility. (DWCCA-5840-PJL) We hope that the following clears your questions:

1. The Village has one full time maintenance person who does work for the water, sewer and the Village. His salary and related payroll taxes are allocated to each department based on hours of work. The Village pays no retirement for this person, however has allowed the employee to be part of the State of Wisconsin Deferred Compensation Plan Program. This allows the employee to defer pay to this program, however it is at no expense to the Village or the utilities.

2. Upon further review of the electric bills, the utility does pay an average of 8 to 9 cents a kWh due to minimum charges and additional fixed and 3-phase power charges. However, it was found upon review that approximately \$1,485 included in account 620 was for gas charges from Wisconsin Gas. In the future this expense will be included in a different expense categorization.

We hope this clears the questions that arose from your analytical review. If further questions arise please feel free to contact us by calling 608-372-2177 or emailing me at Debra.Welch@cliftoncpa.com.

Sincerely,

Clifton Gunderson LLP
Debra Welch, CPA
Senior Manager

September 9, 2002

Ms. Anita Beck, Village Clerk
Village of Taylor Water Utility
P.O. Box 130
420 2nd Street
Taylor, WI 54659-0130

2001 Analytical Review DWCCA-5840-PJL

Dear Ms. Beck:

FINANCIAL SECTION FOOTNOTES

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
2. On page W-10, 22,760 kWh is reported for pumping. If we divide the \$3,580 reported in Account 620, power used for pumping expense, by the 22,760 kWh, the resulting cost is over 15 cents per kWh. The statewide average cost of a kWh is 6 cents. Please confirm your cost of 15 cents per kWh or otherwise explain why only 22,760 kWh is reported on page W-10.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5840
Taylor.doc

MS ANITA BECK
VILLAGE BOARD
VILLAGE OF TAYLOR
TAYLOR, WISCONSIN

WE HAVE COMPILED VILLAGE OF TAYLOR WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF TAYLOR, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE
PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF

FINANCIAL SECTION FOOTNOTES

PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
FEBRUARY 19, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	71,213	1
Total Sales of Water	71,213	
Other Operating Revenues		
Forfeited Discounts (470)	455	2
Other Water Revenues (474)	481	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	936	
Total Operating Revenues	72,149	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,227	5
General Operating Expenses (680-690)	6,886	6
Total Operation and Maintenance Expenses	29,113	
Other Operating Expenses		
Depreciation Expense (403)	20,630	7
Amortization Expense (404)		8
Taxes (408)	22,812	9
Total Other Operating Expenses	43,442	
Total Operating Expenses	72,555	
NET OPERATING INCOME	(406)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	160	6,094	33,073	4
Commercial	24	2,782	13,440	5
Industrial	1	40	694	6
Total Metered Sales to General Customers (461)	185	8,916	47,207	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,443	8
Other Sales to Public Authorities (464)	5	193	2,563	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	191	9,109	71,213	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	21,443	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,443	
Forfeited Discounts (470):		
Customer late payment charges	455	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	455	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	346	7
Other (specify):		
MISC OTHER	135	8
Total Other Water Revenues (474)	481	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,252	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,580	3
Chemicals (630)	1,187	4
Supplies and Expenses (640)	1,354	5
Repairs of Water Plant (650)	4,854	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	22,227	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,173	8
Office Supplies and Expenses (681)	1,816	9
Outside Services Employed (682)		10
Insurance Expense (684)	1,329	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	568	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,886	
Total Operation and Maintenance Expenses	29,113	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,693	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		103	2
Net property tax equivalent		21,590	
Social Security		1,136	3
PSC Remainder Assessment		86	4
Other (specify): NONE			5
Total tax expense		22,812	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224390				3
County tax rate	mills		8.903610				4
Local tax rate	mills		5.285020				5
School tax rate	mills		10.543690				6
Voc. school tax rate	mills		2.699670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.656380				10
Less: state credit	mills		1.391080				11
Net tax rate	mills		26.265300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.285020				14
Combined School Tax Rate	mills		13.243360				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.528380				17
Total Tax Rate	mills		27.656380				18
Ratio of Local and School Tax to Total	dec.		0.669950				19
Total tax net of state credit	mills		26.265300				20
Net Local and School Tax Rate	mills		17.596427				21
Utility Plant, Jan. 1	\$	1,034,584	1,034,584				22
Materials & Supplies	\$	3,182	3,182				23
Subtotal	\$	1,037,766	1,037,766				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,037,766	1,037,766				26
Assessment Ratio	dec.		0.891314				27
Assessed Value	\$	924,975	924,975				28
Net Local & School Rate	mills		17.596427				29
Tax Equiv. Computed for Current Year	\$	16,276	16,276				30
Tax Equivalent per 1994 PSC Report	\$	21,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,693					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,677		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	927		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	82,869	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	157,874		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	18,867		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,689		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	209,430	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,497		23
Total Water Treatment Plant	31,497	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			81,677	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			927	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	82,869	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			157,874	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			18,867	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,689	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	209,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,497	23
Total Water Treatment Plant	0	0	31,497	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	158,877		26
Transmission and Distribution Mains (343)	382,398		27
Fire Mains (344)	0		28
Services (345)	101,696		29
Meters (346)	13,138		30
Hydrants (348)	49,688	6,166	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	706,062	6,166	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0	795	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,726	494	38
Other Tangible Property (390)	0		39
Total General Plant	4,726	1,289	
Total utility plant in service directly assignable	1,034,584	7,455	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,034,584	7,455	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			158,877	26
Transmission and Distribution Mains (343)			382,398	27
Fire Mains (344)			0	28
Services (345)			101,696	29
Meters (346)	50		13,088	30
Hydrants (348)	250		55,604	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	300	0	711,928	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			795	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			5,220	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	6,015	
Total utility plant in service directly assignable	300	0	1,041,739	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	300	0	1,041,739	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			936	936	1
February			856	856	2
March			853	853	3
April			929	929	4
May			920	920	5
June			856	856	6
July			998	998	7
August			950	950	8
September			897	897	9
October			975	975	10
November			804	804	11
December			815	815	12
Total annual pumpage	0	0	10,789	10,789	
Less: Water sold				9,109	13
Volume pumped but not sold				1,680	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				1,059	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,059	19
Volume pumped but unaccounted for				621	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				81	23
Date of maximum: 4/23/2001					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				10	26
Date of minimum: 11/8/2001					27
Total KWH used for pumping for the year				22,760	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1920'S	NO. 1	185	10	250	Yes	1
1986	NO. 2	180	19	250	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL HOUSE #1	WELL HOUSE #2	1
Location	2ND STREET	HIGHLAND AVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1987	1986	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	250	250	8
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST	LAYNE NORTHWEST	10
Year Installed	1987	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A.O. SMITH AQUASTORE			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S			4
				5
Year constructed	1987			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	110			10
Total capacity in gallons (actual)	247,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	0	0	0	0	0	1
M	D	6.000	2,840	0	0	0	2,840	2
P	D	6.000	6,973	0	0	0	6,973	3
P	T	6.000	2,630	0	0	0	2,630	4
M	D	8.000	305	0	0	0	305	5
P	D	8.000	2,473	0	0	0	2,473	6
M	D	12.000	815	0	0	0	815	7
P	D	12.000	1,011	0	0	0	1,011	8
Total Within Municipality			17,047	0	0	0	17,047	
Total Utility			17,047	0	0	0	17,047	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	67	0	0	0	67		1
M	0.750	111	0	0	0	111	8	2
M	1.000	5	0	0	0	5	4	3
M	1.250	1	0	0	0	1		4
M	1.500	8	0	0	0	8		5
M	2.000	5	0	0	0	5		6
M	4.000	1	0	0	0	1		7
Total Utility		198	0	0	0	198	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	15	0	2	0	13	3	1
0.750	176	0	0	(9)	167	11	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	0	5	0	4
2.000	5	0	0	0	5	2	5
4.000	1	0	0	0	1	0	6
Total:	203	0	2	(9)	192	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5	6	0	0	0	2	13	1
0.750	154	10	0	2	0	1	167	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	1	0	0	0	5	4
2.000	0	3	0	2	0	0	5	5
4.000	0	0	0	1	0	0	1	6
Total:	159	24	1	5	0	3	192	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	31	3	3		31	2
Total Fire Hydrants	31	3	3	0	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	69
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 650 REPAIRS AND MAINTENANCE IS HIGHER THIS YEAR DUE TO INSPECTION AND CLEANING OF THE WATER RESERVOIR DURING 2001 AT A COST OF \$2980.

Pumping and Purchased Water Statistics (Page W-10)

KWH USAGE VERSUS COST

UPON REVIEW OF ELECTRIC BILLS IT WAS FOUND THAT THE UTILITY PAYS MORE THAN THE STATE AVERAGE COST PER KWH. IN ADDITION IT PAYS A FLAT FEE FOR BEING A 3 PHASE CUSTOMER AND ALSO A FUEL COST ADJUSTMENT CHARGE.

Pumping & Power Equipment (Page W-13)

UNIT A HAS IN ERROR BEEN LEFT OFF THIS SCHEDULE IN THE PAST. THIS ADDITION IS MERELY TO CORRECT PREVIOUSLY REPORTED EQUIPMENT. THIS EQUIPMENT WAS NOT ADDED NEW DURING 2001.

Meters (Page W-17)

DECREASE IN METERS WITHIN COLUMN E REFLECTS CORRECTION OF METER RECORDS. NO DOLLARS REMOVED AS IT IS FELT THAT THIS WAS MERELY A STATIC PROBLEM.
